## **How Does It Work?**

- If the application is approved, the developer will be issued a pre-approval letter.
- The developer must complete the project within 5 years of the date of the pre-approval letter.
- Upon project completion, the MEGA will verify that the project has been successfully completed, and will then issue a Certificate of Completion.
- Once the Certificate of Completion is in-hand, the developer can take the credit on their next tax return.